

# United States Bankruptcy Court

## Northern District of California

# Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): <b>Simis, Inc.</b>	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) <b>87-0732549</b>	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>1409 Sutter Street</b> <b>San Francisco, CA</b> <div style="text-align: right;">ZIP Code <b>94109</b></div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP Code</div>
County of Residence or of the Principal Place of Business: <b>San Francisco</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>

Location of Principal Assets of Business Debtor  
(if different from street address above):

<b>Type of Debtor</b> (Form of Organization) (Check one box)	<b>Nature of Business</b> (Check one box)	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)
<input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
<b>Tax-Exempt Entity</b> (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<b>Nature of Debts</b> (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

<b>Filing Fee</b> (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	<b>Chapter 11 Debtors</b> Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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<b>Statistical/Administrative Information</b> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY										
<b>Estimated Number of Creditors</b> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input checked="" type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	
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<b>Estimated Assets</b> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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<b>Estimated Liabilities</b> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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**Voluntary Petition**

(This page must be completed and filed in every case)

Name of Debtor(s):

**Simis, Inc.****All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location

Where Filed: **- None -**

Case Number:

Date Filed:

Location

Where Filed:

Case Number:

Date Filed:

**Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor** (If more than one, attach additional sheet)

Name of Debtor:

**- None -**

Case Number:

Date Filed:

District:

Relationship:

Judge:

**Exhibit A**

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

**Exhibit B**

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).

**X**

Signature of Attorney for Debtor(s)

(Date)

**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No.

**Exhibit D**

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

**Information Regarding the Debtor - Venue**

(Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- ☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

**Certification by a Debtor Who Resides as a Tenant of Residential Property**

(Check all applicable boxes)

- ☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

\_\_\_\_\_  
(Name of landlord that obtained judgment)

\_\_\_\_\_  
(Address of landlord)

- ☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- ☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- ☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

**Voluntary Petition***(This page must be completed and filed in every case)*

Name of Debtor(s):

**Simis, Inc.****Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** \_\_\_\_\_  
Signature of Debtor

**X** \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (If not represented by attorney)

\_\_\_\_\_  
Date

**Signature of Attorney\***

**X** /s/ Iain A. Macdonald  
Signature of Attorney for Debtor(s)

Iain A. Macdonald 051073  
Printed Name of Attorney for Debtor(s)

Macdonald & Associates  
Firm Name  
**221 Sansome St.**  
**San Francisco, CA 94104**

\_\_\_\_\_  
Address

(415) 362-0449 Fax: (415) 394-5544  
Telephone Number

April 11, 2011  
Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** /s/ Sarit Simayof  
Signature of Authorized Individual

Sarit Simayof  
Printed Name of Authorized Individual

Officer  
Title of Authorized Individual

April 11, 2011  
Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

**X** \_\_\_\_\_  
Signature of Foreign Representative

\_\_\_\_\_  
Printed Name of Foreign Representative

\_\_\_\_\_  
Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

**X** \_\_\_\_\_  
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.*

**United States Bankruptcy Court**  
**Northern District of California**

In re **Simis, Inc.**

Debtor(s)

Case No.

Chapter **11**

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>BK Jewellery Room 701-702, 7/F, Hilder Centre 2 Sung Ping Street Hunghom, Kln, Hong Kong</b>	<b>BK Jewellery Room 701-702, 7/F, Hilder Centre 2 Sung Ping Street</b>	<b>Trade Debt</b>		<b>18,904.40</b>
<b>Brilliant Gems, Inc. 12 S. First Street, #223 San Jose, CA 95113</b>	<b>Brilliant Gems, Inc. 12 S. First Street, #223 San Jose, CA 95113</b>	<b>Trade Debt</b>		<b>48,839.52</b>
<b>Color Jewels, Inc. 36 West 44th Street Suite 900 New York, NY 10036</b>	<b>Color Jewels, Inc. 36 West 44th Street Suite 900 New York, NY 10036</b>	<b>Trade Debt</b>		<b>73,490.18</b>
<b>David Ciapponi P. O. Box 936 Alamo, CA 94507</b>	<b>David Ciapponi P. O. Box 936 Alamo, CA 94507</b>	<b>Trade Debt</b>		<b>26,500.00</b>
<b>Euro Gems Inc. S.F. Jewellery Mart 101 Utah Street, #205 San Francisco, CA 94103</b>	<b>Euro Gems Inc. S.F. Jewellery Mart 101 Utah Street, #205 San Francisco, CA 94103</b>	<b>Trade Debt</b>		<b>153,829.85</b>
<b>First Image Design Corp. 48 W. 48th Street, #604 New York, NY 10036</b>	<b>First Image Design Corp. 48 W. 48th Street, #604 New York, NY 10036</b>	<b>Trade Debt</b>		<b>21,875.00</b>
<b>Fischler Diamonds, Inc. (Bel-Am) 580 Fifth Avenue Suite 3100 New York, NY 10036</b>	<b>Fischler Diamonds, Inc. (Bel-Am) 580 Fifth Avenue Suite 3100 New York, NY 10036</b>	<b>Trade Debt</b>		<b>174,893.70</b>
<b>Fischler Ventures, Inc. 580 Fifth Avenue Suite 3100 New York, NY 10036</b>	<b>Fischler Ventures, Inc. 580 Fifth Avenue Suite 3100 New York, NY 10036</b>	<b>Trade Debt</b>		<b>239,468.70</b>
<b>Gabriel &amp; Itamar Diamonds 3 Jabotinski Street Shimshon Bldg., Suite 1516 Ramat Gan 52520, Israel</b>	<b>Gabriel &amp; Itamar Diamonds 3 Jabotinski Street Shimshon Bldg., Suite 1516</b>	<b>Trade Debt</b>		<b>49,450.00</b>

Debtor(s) \_\_\_\_\_

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>Gold Lion Jewellery Inc. 637-639 South Hill Street D3 Los Angeles, CA 90014</b>	<b>Gold Lion Jewellery Inc. 637-639 South Hill Street D3 Los Angeles, CA 90014</b>	<b>Trade Debt</b>		<b>75,265.00</b>
<b>Hong Kong Universal Jewellery Ltd. 25-41 Lyndhurst Terrace Lyndhurst Building, 4-5/F Central, Hong Kong</b>	<b>Hong Kong Universal Jewellery Ltd. 25-41 Lyndhurst Terrace Lyndhurst Building, 4-5/F</b>	<b>Trade Debt</b>		<b>47,410.00</b>
<b>Icon Gems, Inc. 2W 46 Street Suite #603 New York, NY 10036</b>	<b>Icon Gems, Inc. 2W 46 Street Suite #603 New York, NY 10036</b>	<b>Trade Debt</b>		<b>18,893.25</b>
<b>Izakov Diamonds Israel (IDI) 1 Jabotinsky Street Maccabi Building, Suite 1731 Ramat Gan, Israel</b>	<b>Izakov Diamonds Israel (IDI) 1 Jabotinsky Street Maccabi Building, Suite 1731</b>	<b>Trade Debt</b>		<b>19,354.24</b>
<b>K.M.K. Diamonds Ltd. 54 Bezalel Street Diamond Exchange Bldg. 11/F, Rm 1161 Ramat Gan 52521, Israel</b>	<b>K.M.K. Diamonds Ltd. 54 Bezalel Street Diamond Exchange Bldg. Ramat Gan 52521, Israel</b>	<b>Trade Debt</b>		<b>17,902.00</b>
<b>Pekard Diamonds, Ltd. Noam Bldg. Suite 806-807 23 Tuval Street Ramat Gan, Israel</b>	<b>Pekard Diamonds, Ltd. Noam Bldg. Suite 806-807 Ramat Gan, Israel</b>	<b>Trade Debt</b>		<b>39,619.00</b>
<b>RDI Trading Earstuds USA 740 Sansom Street Suite 304 Philadelphia, PA 19106</b>	<b>RDI Trading Earstuds USA 740 Sansom Street Suite 304 Philadelphia, PA 19106</b>	<b>Trade Debt</b>		<b>40,083.46</b>
<b>Shree Raj Diamonds (Shree Raj Inc.) 12 South First Street Suite 223 San Jose, CA 95113</b>	<b>Shree Raj Diamonds (Shree Raj Inc.) 12 South First Street Suite 223 San Jose, CA 95113</b>	<b>Trade Debt</b>		<b>21,065.29</b>
<b>Sienna Diamonds Ltd. Diamond Tower 21 Tuval St., Suite #1490 Ramat Gan 52520, Israel</b>	<b>Sienna Diamonds Ltd. Diamond Tower 21 Tuval St., Suite #1490</b>	<b>Trade Debt</b>		<b>86,765.80</b>
<b>Taurus Gems, Inc. 15 West 47th, #1803 New York, NY 10036</b>	<b>Taurus Gems, Inc. 15 West 47th, #1803 New York, NY 10036</b>	<b>Trade Debt</b>		<b>17,257.90</b>
<b>Waddy Jewellery Co., Ltd. Room 204, Tower 2 Harbour Centre 8 Hok Cheung Street Hunghom, Kowloon, Hong Kong</b>	<b>Waddy Jewellery Co., Ltd. Room 204, Tower 2 Harbour Centre Hunghom, Kowloon, Hong Kong</b>	<b>Trade Debt</b>		<b>24,108.28</b>

In re **Simis, Inc.**

Debtor(s)

Case No. \_\_\_\_\_

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **April 11, 2011**

Signature **/s/ Sarit Simayof**

**Sarit Simayof  
Officer**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court  
Northern District of California**

In re **Simis, Inc.**

Debtor(s)

Case No.

Chapter

**11**

**CREDITOR MATRIX COVER SHEET**

I declare that the attached Creditor Mailing Matrix, consisting of 7 sheets, contains the correct, complete and current names and addresses of all priority, secured and unsecured creditors listed in debtor's filing and that this matrix conforms with the Clerk's promulgated requirements.

Date: **April 11, 2011**

**/s/ Iain A. Macdonald**

Signature of Attorney

**Iain A. Macdonald 051073**

**Macdonald & Associates**

**221 Sansome St.**

**San Francisco, CA 94104**

**(415) 362-0449 Fax: (415) 394-5544**

A.N. Gems, Inc.  
2 West 46th Street  
Room #1206  
New York, NY 10036

Activ-Gem, Inc.  
4141 Southwest Freeway  
Suite 606  
Houston, TX 77027

Adi Simayof  
1938 Union Street  
San Francisco, CA 94123-4205

Aminoff Diamonds  
Shimson Bldg, Suite 1516  
Mail Box 127 3  
Jabotinski, Ramat Gan 52521, Israel

Andiamond  
587 Fifth Avenue  
5th Floor  
New York, NY 10016

Ani's Nuziale, Inc.  
6260 99th Street  
Suite #1612  
Rego Park, NY 11374

BK Jewellery  
Room 701-702, 7/F, Hilder Centre  
2 Sung Ping Street  
Hung Hom, Kln, Hong Kong

Brilliant Gems, Inc.  
12 S. First Street, #223  
San Jose, CA 95113



Camelot Bridal  
2389 Vauxhall Road  
P. O. Box 3114  
Union, NJ 07083

Color Jewels, Inc.  
36 West 44th Street  
Suite 900  
New York, NY 10036

David Ciapponi  
P. O. Box 936  
Alamo, CA 94507

DSL Pearl Inc.  
15 West 47th Street  
Suite 605  
New York, NY 10036

EPS Platinum  
1979 Stout Drive  
Unit 2  
Warminster, PA 18974

Euro Gems Inc.  
S.F. Jewellery Mart  
101 Utah Street, #205  
San Francisco, CA 94103

Ever Precious, Inc.  
2024 Quail Street  
Newport Beach, CA 92660

EZ Diamonds (USA) Inc.  
576 Fifth Avenue  
Suite 505  
New York, NY 10036

First Image Design Corp.  
48 W. 48th Street, #604  
New York, NY 10036

Fischler Diamonds, Inc. (Bel-Am)  
580 Fifth Avenue  
Suite 3100  
New York, NY 10036

Fischler Ventures, Inc.  
580 Fifth Avenue  
Suite 3100  
New York, NY 10036

Frederick Goldman Inc.  
154 West 14th Street  
New York, NY 10011

Gabriel & Itamar Diamonds  
3 Jabotinski Street  
Shimshon Bldg., Suite 1516  
Ramat Gan 52520, Israel

Gold Lion Jewellery Inc.  
637-639 South Hill Street D3  
Los Angeles, CA 90014

GR Fancies  
580 Fifth Avenue, #337  
New York, NY 10036

Hong Kong Universal Jewellery Ltd.  
25-41 Lyndhurst Terrace  
Lyndhurst Building, 4-5/F  
Central, Hong Kong

Icon Gems, Inc.  
2W 46 Street  
Suite #603  
New York, NY 10036

Izakov Diamonds Israel (IDI)  
1 Jabotinsky Street  
Maccabi Building, Suite 1731  
Ramat Gan, Israel

K.M.K. Diamonds Ltd.  
54 Bezalel Street  
Diamond Exchange Bldg.  
11/F, Rm 1161  
Ramat Gan 52521, Israel

Lawson Jewelry  
5502 15th Avenue S  
Seattle, WA 98108

Leo Frank & Sons, Inc.  
3290 W. Bing Beaver Road  
Suite 128  
Troy, MI 48084

M. K. Design  
760 Market Street  
Suite 754  
San Francisco, CA 94102

Manak Jewels  
101 Utah Street, Suite 207  
San Francisco, CA 94103

Mandalay Design Inc.  
629 S. Hill Street  
Suite #1000  
Los Angeles, CA 90014

Mira Style Jewellery Co., Ltd.  
Unit 410-411, 4/F  
Heng Ngai Centre  
4 Hok Yuen Street East  
Hung Hom, Kowloon, Hong Kong

Pekard Diamonds, Ltd.  
Noam Bldg.  
Suite 806-807  
23 Tuval Street  
Ramat Gan, Israel

Pinto Diamonds, Inc.  
579 5th Avenue  
Suite 1110  
New York, NY 10017

Polo Gem Co. LLC  
580 Fifth Avenue  
Suite 2606  
New York, NY 10036

Private Collection  
5 South Wabash  
Suite 614  
Chicago, IL 60603

RDI Trading Earstuds USA  
740 Sansom Street  
Suite 304  
Philadelphia, PA 19106

Sarit Simayof  
845 Vermont, Unit #2  
San Francisco, CA 94107-2614

Shree Raj Diamonds (Shree Raj Inc.)  
12 South First Street  
Suite 223  
San Jose, CA 95113

Sienna Diamonds Ltd.  
Diamond Tower  
21 Tuval St., Suite #1490  
Ramat Gan 52520, Israel

SIMBP Inc.  
1409 Sutter Street  
San Francisco, CA 94109-5417

SIMLV Inc.  
3377 South Las Vegas Blvd  
Suite #2125  
Las Vegas, NV 89109

SIMSF Inc.  
1934 Union Street  
San Francisco, CA 94123-4205

SIMUS Inc.  
1409 Sutter Street  
San Francisco, CA 94109-5417

Taurus Gems, Inc.  
15 West 47th, #1803  
New York, NY 10036

Venetti Diamonds  
606 S. Hill Street  
Suite 903  
Los Angeles, CA 90014

Waddy Jewellery Co., Ltd.  
Room 204, Tower 2  
Harbour Centre  
8 Hok Cheung Street  
Hung Hom, Kowloon, Hong Kong

Wah Ngai Hong Jewelry Company Ltd.  
Office B, 18/F, Tower A  
Billion Centre No. 1  
Wan Kwong Road  
Kowloon, Hong Kong

Waldman Diamond Company  
15 West 47th Street, Suite 1000  
New York, NY 10036

World of Charms, Inc.  
246 Powell Street  
San Francisco, CA 94102-2206

Zikri Eli USA Inc.  
Malca Amit USA LLC  
580 5th Avenue, Lobby 1  
New York, NY 10036